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From:

Sent: Tuesday, December 09, 2008 12:22:07 PM

To:

Cc:

Subject: RE: IRM 8.19.1

Hi

I had to meet with my reviewer to discuss your first question. It is true that only a member-manager can be a TMP, but a member-manager does not have the authority to execute a contract on behalf of the LLC unless he/she is a "manager" under state law. Being a member-manager is irrelevant unless that person is a manager under state law. For this reason, "manager" should be used instead of "member-manager."

[REDACTED]

Thank you,